



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

JANUARY 5, 2000

ACTION ITEMS

Agenda Item 1: Property Tax Rule 305, Application

Issue

Shall the Board approve publication of amendments to Property Tax Rule 305 which grant a county board of equalization discretionary authority to permit amendments to an *Application for Changed Assessment* form (*Application*) to state additional facts claimed to require a reduction of the assessment that is the subject of the *Application*, and to make conforming amendments?

Committee Discussion

Staff presented an overview of the proposed amendments to the rule.

Two representatives from industry stated their support for staff's position and their disagreement with the proposal put forward by County Assessors, County Clerks, and County Counsels (county position).

A representative of the County Counsels' Association disagreed with staff's proposal, as did a representative of the Association of Clerks and Election Officials and a representative of the County Assessors.

Committee Action/Recommendation

The committee voted to recommend adoption of staff's proposal. The committee also voted to recommend adoption of the entire version of Rule 305.

Agenda Item 2: Property Tax Rule 306, Application and Amendments to Assessor.

Committee Action/Recommendation

The committee voted to recommend adoption of Rule 306 as proposed by staff.

Approved: /s/ Marcy Jo Mandel for
Kathleen Connell, Committee Chair

/s/ J. E. Speed for
E. L. Sorensen, Jr., Executive Director

BOARD APPROVED

at the 1-6-00 Board Meeting

/s/ Janice Masterton
Janice Masterton, Chief
Board Proceedings Division